3. The commissioner shall adopt rules based upon the occupational safety and health standards which have been adopted as permanent standards by the United States secretary of labor in accordance with federal law. If the hazardous communication regulation, 29 C.F.R. § 1910.1200, is amended or repealed, the commissioner shall review the amendment or repeal and take action with respect to the state standards, including the amendment or repeal of the state standards, which will conform the state standards to the new federal standards.

Approved May 2, 1989

## **CHAPTER 101**

WAIVER OF CERTAIN TAX PENALTIES, INTEREST, AND COSTS S.F. 364

AN ACT authorizing the board of supervisors to waive a tax penalty, interest, or cost if a clerical error is found.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 331.301, Code 1989, is amended by adding the following new subsection: NEW SUBSECTION. 13. The board of supervisors may waive a tax penalty, interest, or costs related to the collection of a tax if the board finds that a clerical error resulted in the penalty, interest, or cost. This subsection does not apply to bonded special assessments without the approval of the affected taxing jurisdiction.

Approved May 2, 1989

## **CHAPTER 102**

COUNTY RECORDERS' DUTIES S.F. 367

AN ACT relating to the powers and duties of county recorders.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 106.52, Code 1989, is amended to read as follows: 106.52 FEES REMITTED TO COMMISSION.

Within ten days after the end of each month, each a county recorder shall remit to the commission all fees collected by the recorder during the previous month. Before May 10 in odd-numbered years, each a county recorder shall remit to the commission all unused license blanks for the previous biennium. Before May 10 of each year, each county recorder shall make a final accounting for all registration fees and penalties received during the previous year. All fees collected for the registration of vessels shall be forwarded by the commission to the treasurer of the state, who shall place such the money in a special conservation fund. The money so collected is hereby appropriated to the commission solely for the administration and enforcement of navigation laws and water safety.

Sec. 2. Section 321G.7, unnumbered paragraph 1, Code 1989, is amended to read as follows: